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CLERK OF DISTRICT COURT
CENTRAL DISTRICT OF CALIF.
LOS ANGELES

BY

UNITED STATES DISTRICT COURT
FOR THE CENTRAL DISTRICT OF CALIFORNIA

October 2012 Grand Jury

UNITED STATES OF AMERICA,)
)
Plaintiff,)
)
v.)
)
KHACHATOUR HAKOBYAN,)
 aka "Khachatur Hakobyan,")
 aka "Khachatour Hakopian,")
 aka "Khachatour H.)
 Akopian,")
 aka "Khatchatour Akopian,")
 aka "Khachik," and)
ARAM ARAMYAN,)
)
Defendants.)

CR No. 13-

CR-13-00719
I N D I C T M E N T

[18 U.S.C. § 1956(h):
Conspiracy to Commit Money
Laundering; 18 U.S.C.
§ 1956(a)(1)(B)(i): Money
Laundering; 26 U.S.C.
§ 7206(1): Filing False Tax
Return; 18 U.S.C. § 2(b):
Causing an Act to be Done]

The Grand Jury charges:

COUNT ONE

[18 U.S.C. § 1956(h)]

A. INTRODUCTION

At all times relevant to this Indictment:

The Medicare Program

1. Medicare was a federal health care benefit program,
affecting commerce, that provided benefits to individuals who

7/2/13

1 were over the age of 65 or disabled. Medicare was administered
2 by the Centers for Medicare and Medicaid Services ("CMS"), a
3 federal agency under the United States Department of Health and
4 Human Services ("HHS").

5 2. Individuals who qualified for Medicare benefits were
6 referred to as Medicare "beneficiaries." Each Medicare
7 beneficiary was given a Health Identification Card containing a
8 unique identification number ("HICN").

9 3. Durable medical equipment ("DME") supply companies,
10 independent diagnostic testing facilities ("IDTFs"), physicians,
11 physician's assistants ("PAs"), and other health care providers
12 that provided medical services that were reimbursed by Medicare
13 were referred to as Medicare "providers."

14 The Defendants and Related Entities

15 4. Panarama Group, Inc. ("Panarama") was a corporation
16 registered in the State of Nevada, operating in Glendale,
17 California, within the Central District of California. Panarama
18 was sometimes spelled "Panorama" on checks for Panarama bank
19 accounts.

20 5. Pegas Group, Inc. ("Pegas") was a corporation
21 registered in the State of Nevada, operating in Glendale,
22 California, within the Central District of California.

23 6. Univision Group, Inc. ("Univision") was a corporation
24 registered in the State of Nevada, operating in Glendale,
25 California, within the Central District of California.

26 7. IFA Group, Inc. ("IFA") was a corporation registered
27 first in the State of Nevada and then in the State of California,
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1 operating in Glendale, California, within the Central District of
2 California.

3 8. UFA Group, Inc. ("UFA") was a corporation registered
4 first in the State of Nevada and then in the State of California,
5 operating in Glendale, California, within the Central District of
6 California.

7 9. Defendant KHACHATOUR HAKOBYAN, also known as ("aka")
8 "Khachatur Hakobyan," aka "Khachatour Hakopian," aka "Khachatour
9 H. Akopian," aka "Khatchatour Akopian," aka "Khachik" ("defendant
10 HAKOBYAN"), was a resident of Glendale, California, within the
11 Central District of California, and was identified in publicly-
12 filed documents as the Treasurer of Panarama and Pegas and as the
13 President, Secretary, and Director of Univision. Defendant
14 HAKOBYAN also had signature authority for the bank accounts of
15 Panarama, Pegas, and Univision, which were maintained at
16 Washington Mutual Bank (later JP Morgan Chase Bank), and for one
17 bank account of IFA (from October 2011 to May 2012), which bank
18 account was maintained at Citizens Business Bank.

19 10. Defendant ARAM ARAMYAN ("defendant ARAMYAN") was a
20 resident of Glendale, California, within the Central District of
21 California, and was identified in publicly-filed documents as the
22 President, Secretary, Treasurer, and Director of IFA and UFA.
23 Defendant ARAMYAN also had signature authority for the bank
24 accounts of IFA and UFA, which were maintained at Washington
25 Mutual Bank (later JP Morgan Chase Bank), Wells Fargo Bank, Bank
26 of the West, Professional Business Bank, Citizens Business Bank,
27 and Pacific Western Bank. Defendants HAKOBYAN and ARAMYAN often
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1 would visit these banks together to conduct business on behalf of
2 IFA and UFA.

3 11. There was a medical clinic located at 866 North Vermont
4 Avenue, Los Angeles, California 90029, within the Central
5 District of California (the "Vermont Clinic"). The Vermont
6 Clinic was a Medicare provider from on or about September 4,
7 2007, until on or about February 28, 2008, under one physician,
8 Dr. C.V.S., and from on or about October 2, 2008, until on or
9 about March 24, 2009, under another physician, Dr. W.S. Two PAs
10 - E.K. and B.C. - were associated with the Vermont Clinic during
11 this time. E.K. worked at the Vermont Clinic under Dr. C.V.S.,
12 and B.C. worked at the Vermont Clinic under Dr. W.S. During the
13 period in which Dr. C.V.S. was associated with the Vermont
14 Clinic, the Vermont Clinic maintained a bank account at Wells
15 Fargo Bank, bearing an account number ending in 0028 (the "C.V.S.
16 Vermont Clinic Bank Account"), into which all of the Vermont
17 Clinic's payments from Medicare were deposited. During the
18 period in which Dr. W.S. was associated with the Vermont Clinic,
19 the Vermont Clinic maintained a bank account at Washington Mutual
20 Bank, bearing an account number ending in 1444 (the "W.S. Vermont
21 Clinic Bank Account"), into which all of the Vermont Clinic's
22 payments from Medicare were deposited.

23 12. There was a medical clinic located at 274½ South
24 Rampart, Los Angeles, California 90057, within the Central
25 District of California (the "Rampart Clinic"). The Rampart
26 Clinic was a Medicare provider from on or about March 14, 2008,
27 until on or about September 25, 2008. Dr. P.F. was the physician
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1 and B.C. was the primary PA associated with the Rampart Clinic
2 during this time. During the period in which Dr. P.F. was
3 associated with the Rampart Clinic, the Rampart Clinic maintained
4 a bank account at Wells Fargo Bank, bearing an account number
5 ending in 9672 (the "Rampart Clinic Bank Account"), into which
6 all of the Rampart Clinic's payments from Medicare were
7 deposited.

8 13. Midvalley Medical Supply ("Midvalley") was a DME supply
9 company located at 15246 Saticoy Street, Van Nuys, California
10 91405, within the Central District of California. Midvalley was
11 a Medicare provider from on or about September 13, 2007, until on
12 or about October 27, 2009. Co-conspirator S.A. was enrolled with
13 Medicare as the owner and managing employee of Midvalley from on
14 or about September 13, 2007, until on or about July 7, 2008.
15 During this period, Midvalley maintained a bank account at
16 Washington Mutual Bank, bearing an account number ending in 2226
17 (the "Midvalley Bank Account"), into which all of Midvalley's
18 payments from Medicare were deposited.

19 14. Co-conspirator S.A. also worked at the Vermont Clinic
20 between on or about October 1, 2007, and in or about February
21 2008, and again between in or about October 2008, and in or about
22 March 2009.

23 15. Co-conspirator S.A. also worked at the Rampart Clinic
24 between in or about March 2008, and in or about September 2008.

25 16. Between on or about October 1, 2007, and in or about
26 February 2008, the Vermont Clinic billed Medicare approximately
27 \$428,819 for services allegedly provided by E.K. to Medicare
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1 beneficiaries at the clinic, and Medicare paid the Vermont Clinic
2 approximately \$272,930.72 for those claims.

3 17. During that same time period, Medicare providers –
4 including DME suppliers and IDTFs – submitted to Medicare claims
5 totaling approximately \$5,216,443.50 for DME, nerve conduction
6 velocity studies ("NCVs"), and other diagnostic tests that were
7 prescribed or ordered by E.K. at the Vermont Clinic, for which
8 Medicare paid those Medicare providers approximately
9 \$2,303,099.84.

10 18. In addition, between on or about November 16, 2007, and
11 on or about February 14, 2008, Midvalley submitted approximately
12 \$104,363 in claims to Medicare for DME prescribed or ordered by
13 E.K., and Medicare paid Midvalley approximately \$71,046.45 for
14 those claims.

15 19. Between in or about April 2008 and in or about
16 September 2008, Medicare providers – including DME suppliers and
17 IDTFs – submitted to Medicare claims totaling approximately
18 \$12,316,290.04 for DME, NCVs, and other diagnostic tests that
19 mostly were prescribed or ordered by B.C. at the Rampart Clinic,
20 for which Medicare paid those Medicare providers approximately
21 \$4,721,745.47.

22 20. Between in or about November 2008 and in or about March
23 2009, Medicare providers – including DME suppliers and IDTFs –
24 submitted to Medicare claims totaling approximately \$6,231,636.69
25 for DME, NCVs, and other diagnostic tests that mostly were
26 prescribed or ordered by B.C. at the Vermont Clinic, for which
27 Medicare paid those Medicare providers approximately
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1 \$1,907,300.54.

2 21. Zuz Diagnostic Laboratories, Inc. ("Zuz Diagnostic")
3 was an IDTF located at 6448 Lankershim, North Hollywood,
4 California 91606, within the Central District of California, that
5 purportedly provided medical testing services, including sleep
6 studies. Zuz Diagnostic was operated by co-conspirator K.S. and
7 was a Medicare provider from in or about December 2004 until in
8 or about September 2007. During this period, Medicare paid Zuz
9 Diagnostic approximately \$980,478.26 for claims it submitted to
10 Medicare. During this period, Zuz Diagnostic maintained bank
11 accounts at Bank of America and Wells Fargo Bank.

12 B. THE OBJECT OF THE CONSPIRACY

13 22. Beginning on a date unknown but as early as in or about
14 January 2007, and continuing until the present, in Los Angeles
15 County, within the Central District of California, and elsewhere,
16 defendants HAKOBYAN and ARAMYAN, together with co-conspirators
17 S.A., K.S., and others known and unknown to the Grand Jury,
18 knowingly combined, conspired, and agreed to commit the following
19 offense against the United States: Money laundering, in
20 violation of Title 18, United States Code, Section
21 1956(a)(1)(B)(i), to conceal and disguise the nature, location,
22 source, ownership, and control of proceeds of specified unlawful
23 activity, namely, health care fraud committed in violation of
24 Title 18, United States Code, Section 1347.

25 C. THE MANNER AND MEANS OF THE CONSPIRACY

26 23. The object of the conspiracy was carried out, and to be
27 carried out, in substance, in the following manner and by the
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1 following means, among others:

2 a. Co-conspirators S.A., K.S., and others known and
3 unknown to the Grand Jury, would write checks from the bank
4 accounts of Medicare providers such as Midvalley, Zuz Diagnostic,
5 the Vermont Clinic, and the Rampart Clinic, to Panarama, Pegas,
6 Univision, IFA, and UFA, from the proceeds of health care fraud.
7 These co-conspirators would falsely indicate on some of the
8 checks that the checks were payments for services such as
9 advertising, investment, consulting, management, or professional
10 or technical services.

11 b. Defendant HAKOBYAN would deposit these checks into
12 the bank accounts of Panarama, Pegas, and Univision, and
13 defendant ARAMYAN would deposit these checks into the bank
14 accounts of IFA and UFA.

15 c. Defendant HAKOBYAN subsequently would write checks
16 from the bank accounts of Panarama, Pegas, and Univision, and
17 defendant ARAMYAN subsequently would write checks from the bank
18 accounts of IFA and UFA, to certain individuals, including N.A.
19 (collectively, "the check-cashers"), and to themselves, and would
20 falsely indicate on some of the checks that the checks were for
21 legitimate business expenses, such as "Nordstrom show 2007,"
22 "Travel Exp to Oregon (Portland) Dec 2007," "Travel to Bahamas,"
23 "travel & bonus," "travel exp NY," "commission for Oregon acct,"
24 "gas & mileage," "travel to New York," "business purposes,"
25 "payment for work," and "remodeling expense." Nearly all of
26 these checks were payable in amounts less than \$10,000.00.

27 d. Defendants HAKOBYAN and ARAMYAN, as well as the
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1 check-cashers acting at their direction, then would cash some of
2 the checks. The check-cashers would provide the cash to
3 defendants HAKOBYAN and ARAMYAN. Defendants HAKOBYAN and
4 ARAMYAN, in turn, would return the cash to the co-conspirators,
5 often less an approximately 10% commission as payment for having
6 laundered the proceeds generated by health care fraud.

7 e. Defendants HAKOBYAN and ARAMYAN would deposit some
8 of the checks into their personal bank accounts rather than
9 cashing them.

10 f. Defendants HAKOBYAN and ARAMYAN would use some of
11 the funds from Panarama, Pegas, Univision, IFA, and UFA to pay
12 their personal expenses, such as mortgage payments, homeowners'
13 association fees, and home remodeling costs.

14 g. In a further effort to conceal the health care
15 fraud proceeds received from co-conspirators S.A., K.S., and
16 others known and unknown to the Grand Jury, defendants HAKOBYAN
17 and ARAMYAN also would under-report the income received from
18 these co-conspirators on the corporate tax returns for Panarama,
19 Pegas, IFA, and UFA.

20 h. In addition, in order to conceal the health care
21 fraud proceeds received from co-conspirators S.A., K.S., and
22 others known and unknown to the Grand Jury, defendants HAKOBYAN
23 and ARAMYAN would under-report their own income from Panarama,
24 Pegas, Univision, IFA, and UFA and from these co-conspirators on
25 their personal tax returns.

26 i. During the course of the conspiracy, defendants
27 HAKOBYAN and ARAMYAN laundered millions of dollars of health care
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1 fraud proceeds through Panarama, Pegas, Univision, IFA, and UFA.

2 D. OVERT ACTS

3 24. In furtherance of the conspiracy and to accomplish its
4 object, defendants HAKOBYAN and ARAMYAN, together with co-
5 conspirators S.A., K.S., and others known and unknown to the
6 Grand Jury, committed and willfully caused others to commit the
7 following overt acts, among others, in the Central District of
8 California and elsewhere:

9 Overt Act No. 1: On or about January 11, 2007, defendant
10 ARAMYAN cashed check number 1051, drawn on a Panarama bank
11 account, made payable to defendant ARAMYAN, and signed by
12 defendant HAKOBYAN, in the amount of \$9,850.00.

13 Overt Act No. 2: On or about March 13, 2007, defendant
14 HAKOBYAN received from K.S. check number 1729, drawn on a Zuz
15 Diagnostic bank account, signed by K.S., and made payable to
16 Panarama in the amount of \$7,000.00.

17 Overt Act No. 3: On or about March 30, 2007, N.A. cashed
18 check number 1042, drawn on a Pegas bank account, made payable to
19 N.A., and signed by defendant HAKOBYAN, in the amount of
20 \$5,750.00.

21 Overt Act No. 4: On or about April 3, 2007, N.A. cashed
22 check number 1167, drawn on a Panarama bank account, made payable
23 to N.A., and signed by defendant HAKOBYAN, in the amount of
24 \$8,750.00.

25 Overt Act No. 5: On or about April 11, 2007, defendant
26 HAKOBYAN cashed check number 1173, drawn on a Panarama bank
27 account and made payable to and signed by defendant HAKOBYAN, in
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1 the amount of \$5,750.00.

2 Overt Act No. 6: On or about April 25, 2007, defendant
3 ARAMYAN cashed check number 1066, drawn on a Pegas bank account,
4 made payable to defendant ARAMYAN, and signed by defendant
5 HAKOBYAN, in the amount of \$9,700.00.

6 Overt Act No. 7: On or about June 11, 2007, defendant
7 HAKOBYAN received from K.S. check number 1868, drawn on a Zuz
8 Diagnostic bank account, signed by K.S., and made payable to
9 Panarama in the amount of \$5,000.00.

10 Overt Act No. 8: On or about July 30, 2007, defendant
11 HAKOBYAN cashed check number 1339, drawn on a Panarama bank
12 account and made payable to and signed by defendant HAKOBYAN, in
13 the amount of \$3,000.00.

14 Overt Act No. 9: On or about December 19, 2007, an unknown
15 co-conspirator issued check number 112, drawn on the C.V.S.
16 Vermont Clinic Bank Account and made payable to Pegas in the
17 amount of \$14,324.00.

18 Overt Act No. 10: On or about December 20, 2007, an unknown
19 co-conspirator issued check number 113, drawn on the C.V.S.
20 Vermont Clinic Bank Account and made payable to Univision in the
21 amount of \$18,286.00.

22 Overt Act No. 11: On or about January 15, 2008, N.A. cashed
23 check number 1415, drawn on a Panarama bank account, made payable
24 to N.A., and signed by defendant HAKOBYAN, in the amount of
25 \$5,750.00.

26 Overt Act No. 12: On or about February 25, 2008, S.A.
27 signed check number 173, drawn on the Midvalley Bank Account and
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1 made payable to Pegas in the amount of \$7,249.00.

2 Overt Act No. 13: On or about February 27, 2008, S.A.
3 signed check number 172, drawn on the Midvalley Bank Account and
4 made payable to Univision in the amount of \$6,500.00.

5 Overt Act No. 14: On or about July 16, 2008, defendant
6 HAKOBYAN cashed check number 1014, drawn on an UFA bank account,
7 made payable to defendant HAKOBYAN, and signed by defendant
8 ARAMYAN, in the amount of \$2,250.00.

9 Overt Act No. 15: On or about August 15, 2008, defendant
10 ARAMYAN cashed check number 1044, drawn on an UFA bank account,
11 and made payable to and signed by defendant ARAMYAN, in the
12 amount of \$9,850.00.

13 Overt Act No. 16: On or about September 16, 2008, defendant
14 HAKOBYAN cashed check number 1070, drawn on an UFA bank account,
15 dated September 16, 2008, made payable to defendant HAKOBYAN, and
16 signed by defendant ARAMYAN, in the amount of \$7,000.00.

17 Overt Act No. 17: On or about September 18, 2008, defendant
18 HAKOBYAN cashed check number 1003, drawn on an IFA bank account,
19 dated September 16, 2008, made payable to defendant HAKOBYAN, and
20 signed by defendant ARAMYAN, in the amount of \$3,000.00.

21 Overt Act No. 18: On or about October 1, 2008, an unknown
22 co-conspirator issued check number 1025, drawn on the Rampart
23 Clinic Bank Account and made payable to UFA in the amount of
24 \$10,125.00.

25 Overt Act No. 19: On or about October 2, 2008, an unknown
26 co-conspirator issued check number 1026, drawn on the Rampart
27 Clinic Bank Account and made payable to IFA in the amount of
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1 \$12,865.00.

2 Overt Act No. 20: On or about October 27, 2008, an unknown
3 co-conspirator issued check number 1028, drawn on the Rampart
4 Clinic Bank Account and made payable to UFA in the amount of
5 \$35,000.00.

6 Overt Act No. 21: On or about October 27, 2008, an unknown
7 co-conspirator issued check number 1029, drawn on the Rampart
8 Clinic Bank Account and made payable to IFA in the amount of
9 \$35,000.00.

10 Overt Act No. 22: On or about January 6, 2009, defendant
11 ARAMYAN cashed check number 1142, drawn on an UFA bank account
12 and made payable to and signed by defendant ARAMYAN, in the
13 amount of \$5,300.00.

14 Overt Act No. 23: On or about June 5, 2009, an unknown co-
15 conspirator issued check number 1005, drawn on the W.S. Vermont
16 Clinic Bank Account and made payable to IFA in the amount of
17 \$10,145.00.

18 Overt Act No. 24: On or about June 27, 2009, an unknown co-
19 conspirator issued check number 1021, drawn on the W.S. Vermont
20 Clinic Bank Account and made payable to UFA in the amount of
21 \$10,900.00.

22 Overt Act No. 25: On or about July 4, 2009, an unknown co-
23 conspirator issued check number 1027, drawn on the W.S. Vermont
24 Clinic Bank Account and made payable to UFA in the amount of
25 \$10,500.00.

26 Overt Act No. 26: On or about October 26, 2009, defendant
27 ARAMYAN cashed check number 1100, drawn on an UFA bank account
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1 and made payable to and signed by defendant ARAMYAN, in the
2 amount of \$4,813.00.

3 Overt Act No. 27: On or about January 25, 2011, defendant
4 ARAMYAN opened bank accounts for IFA and UFA at Professional
5 Business Bank in Glendale, California.

6 Overt Act No. 28: In or about May 2011, when defendant
7 ARAMYAN closed the IFA and UFA bank accounts at Professional
8 Business Bank, defendant ARAMYAN wrote a check from the UFA
9 account payable to defendant HAKOBYAN in the amount of \$9,500.00
10 and asked the teller to issue a cashier's check for the remaining
11 balance, after first confirming with the teller that checks in
12 these amounts would not be reported in a Currency Transaction
13 Report.

14 Overt Act No. 29: In or about May 2011, when defendant
15 ARAMYAN closed the IFA and UFA bank accounts at Professional
16 Business Bank, defendant HAKOBYAN, who was with defendant ARAMYAN
17 at the bank, immediately went to another teller window at the
18 bank, cashed the \$9,500.00 check defendant ARAMYAN had written
19 from the UFA account, and complained when the teller who cashed
20 the check asked for defendant HAKOBYAN's Social Security number.

COUNTS TWO THROUGH NINE

[18 U.S.C. §§ 1956(a)(1)(B)(i), 2(b)]

25. The Grand Jury hereby repeats and alleges paragraphs 1-23 of this Indictment as if fully set forth herein.

26. On or about the following dates, in Los Angeles County, within the Central District of California, and elsewhere, defendants HAKOBYAN and ARAMYAN, together with others known and unknown to the Grand Jury, knowing that the property involved in each of the financial transactions described below represented the proceeds of some form of unlawful activity, conducted and willfully caused others to conduct the following financial transactions affecting interstate commerce, which transactions in fact involved the proceeds of specified unlawful activity, namely, health care fraud, in violation of Title 18, United States Code, Section 1347, knowing that each of the transactions was designed in whole and in part to conceal and disguise the nature, location, source, ownership, and control of the proceeds of such specified unlawful activity:

COUNT	DATE	FINANCIAL TRANSACTION
TWO	10/6/2008	Negotiation of check number 1026, drawn on the Rampart Clinic Bank Account, in the amount of \$12,865.00, made payable to IFA.
THREE	10/8/2008	Negotiation of check number 1025, drawn on the Rampart Clinic Bank Account, in the amount of \$10,125.00, made payable to UFA.
FOUR	10/31/2008	Negotiation of check number 1028, drawn on the Rampart Clinic Bank Account, in the amount of \$35,000.00, made payable to UFA.

COUNT	DATE	FINANCIAL TRANSACTION
FIVE	10/31/2008	Negotiation of check number 1029, drawn on the Rampart Clinic Bank Account, in the amount of \$35,000.00, made payable to IFA.
SIX	6/9/2009	Negotiation of check number 1005, drawn on the Vermont Clinic Bank Account, in the amount of \$10,145.00, made payable to IFA.
SEVEN	6/29/2009	Negotiation of check number 1021, drawn on the Vermont Clinic Bank Account, in the amount of \$10,900.00, made payable to UFA.
EIGHT	7/8/2009	Negotiation of check number 1027, drawn on the Vermont Clinic Bank Account, in the amount of \$10,500.00, made payable to UFA.

COUNTS NINE THROUGH THIRTEEN

[26 U.S.C. § 7206(1)]

27. On or about the dates listed below, in Los Angeles County, within the Central District of California, and elsewhere, defendant KHACHATOUR HAKOBYAN, also known as ("aka") "Khachatur Hakobyan," aka "Khachatour Hakopian," aka "Khachatour H. Akopian," aka "Khatchatour Akopian," aka "Khachik" ("defendant HAKOBYAN"), willfully made and subscribed to a United States Individual Income Tax Return, Form 1040, for each of the calendar years listed below, which was verified by a written declaration that it was made under the penalties of perjury and was filed with the Internal Revenue Service, and which defendant HAKOBYAN did not believe to be true and correct as to every material matter contained therein, in that defendant HAKOBYAN reported income on line item 22, for the amounts shown below, and elsewhere on Form 1040, whereas, as defendant HAKOBYAN then well knew, these figures substantially under-reported defendant HAKOBYAN's true income:

COUNT	DATE FILED OR RECEIVED BY IRS	TAX YEAR	FALSELY REPORTED INCOME
NINE	4/15/2008	2007	\$23,379.00
TEN	4/15/2009	2008	\$47,806.00
ELEVEN	10/27/2010	2009	\$31,915.00
TWELVE	4/15/2011	2010	\$27,289.00
THIRTEEN	8/30/2012	2011	\$67,442.00

COUNTS FOURTEEN THROUGH EIGHTEEN

[26 U.S.C. § 7206(1)]

28. On or about the dates listed below, in Los Angeles County, within the Central District of California, and elsewhere, defendant ARAM ARAMYAN ("defendant ARAMYAN") willfully made and subscribed to a United States Individual Income Tax Return, Form 1040, for each of the calendar years listed below, which was verified by a written declaration that it was made under the penalties of perjury and was filed with the Internal Revenue Service, and which defendant ARAMYAN did not believe to be true and correct as to every material matter contained therein, in that defendant ARAMYAN reported income on line item 22, for the amounts shown below, and elsewhere on Form 1040, whereas, as defendant ARAMYAN then well knew, these figures substantially under-reported defendant ARAMYAN's true income:

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COUNT	DATE FILED OR RECEIVED BY IRS	TAX YEAR	FALSELY REPORTED INCOME
FOURTEEN	4/15/2008	2007	\$16,183.00
FIFTEEN	4/15/2009	2008	\$9,279.00
SIXTEEN	4/15/2010	2009	\$21,085.00
SEVENTEEN	4/15/2011	2010	\$27,809.00
EIGHTEEN	4/15/2012	2011	\$34,156.00

A TRUE BILL

151
Foreperson

ANDRÉ BIROTTE JR.
United States Attorney

ROBERT E. DUGDALE
Assistant United States Attorney
Chief, Criminal Division

RICHARD E. ROBINSON
Assistant United States Attorney
Chief, Major Frauds Section

CONSUELO S. WOODHEAD
Assistant United States Attorney
Deputy Chief, Major Frauds Section

CATHY J. OSTILLER
Assistant United States Attorney
Major Frauds Section

KRISTEN A. WILLIAMS
Assistant United States Attorney
Major Frauds Section